(1924) Department.

SERIES.

G.O. No. 111

DATED 23-1-1924

[Despatch Abstract.]

29-5,000-27-2-23

7-OCT-1923

DEPARTMENT.

Received ..... 192 *Registered* 192

L. Ed 4503A
8/1923

Subject.

Elementary Education: Requesting sanction of Govern-
-ment for payment of less contribution from Taluk
Board Revenue towards --------- Funds.

Enclosures.
No...
...
Spare copies .....

Refone No. 2092 dt. 19/23.

Station Mangalore *Dated the* 27th September 1923.

From (Name) L.R.Ry. Rao Bahadur S.Raghunathaya, Avl., B.A., B.L.,

(Designation) President, Taluk Board, Mangalore.

To The Secretary to the Government of Madras,

Through Law (Education) Department. Madras.
The President, District Board, South Kanara.

Sir,

With reference to G.O.No. 1138 Law (Education) dated 11th August 1923, I have the honour to submit that during 1922-23 a sum of Rs.4,071/- was spent as contri-
-bution from Taluk Board Revenue on account of Elementar Education in lieu of the sum of Rs.9,550/- sanctioned in the budget estimate of 1922-23 Vide G.O.No.151 Law (Edu-
-cation) dated 24th January 1923. The circumstances which led to the adoption of the above course are brief-
-ly explained below:--

2. Until 1921-22, the Taluk Board used to get annual recurring grant of Rs.15,692/- to supple

resources of the Taluk Board besides special grants given for roads, bridges, Elementary School buildings, Medical buildings, wells and other minor sanitary works. Now the grant meant for supplementing the re-sources of the Taluk Board has been ear-marked for II Class roads which are maintained by the District Board without at the same time giving any relief in respect of any services main--tained hitherto by the Taluk Board except the proportion--ate cost of the Engineering Department which was only a nominal sum not exceeding Rs.1,500/- a year. I need not say that on account of financial stringency, the Government are unable to pay any special grants which they used to sanction in the previous years. Hence practically the Taluk Board has to stand on its own legs. My Taluk Board has levied taxation to the --- maximum limit allowed by the Act; but it is unable to meet the ordinary charges in spite of the fact that the revision of the scale of pay of the entire establishment is only nominal as it is much below the scale sanctioned for such servants under Government.

3. In the Elementary Education budget submitted by my Taluk Board for 1922-23 - Vide Dis.No.235 D/M.T.B.22 dated 13th April 1922 - a sum of Rs.5,390/- was provided for as contribution from Taluk Board revenue towards -- Elementary Education; but under instructions conveyed -- in Government Memorandum No.2733-A-2 dated 12th July 1922 the amount of contribution had to be and was raised to Rs.9,550/- i.e., the same as in 1921-22. My general budget which was framed on the assumption that a sum of Rs.5,390 would be allotted from Taluk Board revenue towards Elementary Education closed with a deficit of Rs.12,250/-. If the contribution towards Elementary

Education be calculated at Rs.9,550/- as ordered by -- Government, the deficit would come to Rs.16,410/-. The Government were pleased in their order No.1118 L & M dated 28th June 1922 to sanction a compassionate grant of only Rs.9,300/-. So, my Taluk Board had to cut -- down its charges to an extent of Rs.7,110/-.

4. The wages of coolies and prices of materials have gone up and accordingly I could not reduce the -- expenditure under public works to any appreciable degree. Under public Health only the ordinary recurring charges were provided for and were incurred and so, here also, the Taluk Board could not curtail its charges. The only course thus open to the Board was the reduction of contribution under the Elementary Education. This course had to be and was adopted to avoid running the risk of overdrawal of funds. I accordingly request that the Government may be pleased to sanction the un--avoidable course adopted by the Taluk Board in the -- matter.

5. I beg to enclose a copy of the Taluk Board's resolution on the subject.

I have the honour to be,

S i r,

Your most obedient servant,

J. Ramanatham 27/8

P r e s i d e n t.

Md.Ali.

N. Dis on C.No_____/23
D.B.

Endorsement by M. R. Ry Rao Bahadur N. Subba

Rao Avargal, President, District Board, South Kanara

No dis one no 2856 dis/23

Submitted.

President, District Board,

Mangalore, 4th October 1923.

South Kanara.

No.

Extract from the Proceedings of the Taluk Board of Mangalore, dated 18th October 192.

PRESENT:

x x

(F)

aw (Education) dated 11th August 1923 requesting the Examiner of Local Fund Accounts to bring to the -- notice of Government cases where local authorities fail to pay -- up the full amount of contribution from their general revenue s into the Elementary Education Fund without obtaining the sanction of Government.

Read also President's note that during 1922-23 a sum of Rs.4071/- was paid from this Taluk Board Funds while the -- budget allotment for the same was Rs.9550/-

Read also resolution of the Standing Committee.

---;o;---

The Government will be addressed explaining the circums -tances under which a smaller sum than what was allotted was spent and request -ed to sanction the course it had to adopt.

x True Extract. x x

V. Lakshmaiah
President, 27/9.
Taluk Board, Mangalore.

Md.Ali.

Law (Edn) Deptt

[C no 4503A] from the P T B. Mangalore, no 2092 dy 27.9.23

Subject Remarks in the usual contribute Mangalore Dk Bd.

The Mangalore Dk B.d was permitted to (P) levy education tax in G.O no 1443 Ed dy 29.9.2 It contributed for elementary education from its general revenues Rs 18,676 (in 1920-21) out of which Rs 2 p.8 of G.O no 151 Ed. was appropriated for capital expenditure. (L) 24.1.23 When passing orders on the budget estimate of the (for 1922-2 E.E. fund under the control of the Dk B.d, its impecunious condition was recognized and after examining its financial position, it pp 28.32 of G.O no no 151 Ed dy 24.1.23 was permitted to contribute Rs 9,550 for 1922-2 (again) (L) When passing orders on the budget for the ye 1923-24, the contribution for that year was fixed at Rs 9,750 plus Rs 4,300 to meet the deficit in the E.E. fund budget. Vide this dept n F (in pp 1 of G.O no 654 Ed dy 8-5-23. (+ 2.3.4. note)

2. The Dk B.d now reports that in the circumstances stated in the C.F, it contribut only Rs 4,971 for the year 1922-23 against Rs 9,5 (L) fixed in G.O.s no 151 dy 24.1.23 & 654 dy 8-5-23 after taking into account the unsatisfacto condition of its finances. The Dk B.d Collect Rs 8,743 by way of education tax in 1922-23

CE

ued recd Rs 3,215 as Govt Contribution equ
valent to the proceeds of the Tax Collected in
1921-22. Thus the reduction in the Contribution
was mainly due to the proceeds of the Tax Collected
in 1922-23 & the Govt Contribution under Section
7 paid in 1922-23. It seems to be a clear
case of the DB attempting to relieve itself
the expenditure it was incurring on clear
ance prior to the levy of the Tax. This dept
has all along been objecting to such a course
it is submitted that the proposed reduction
ld be objected to. Subject to orders, draft
Subd. It may go to L&S for accepts

Vide p of Gr

23/G

28.10.23.

CR

1.11.23

2/11/2

L&S

L&S

AS

The contribution actually
paid in 1922-23 is Rs 53-31 (Rs 40
under Ordy + Rs 1460 under Capital).
and not Rs 40712. With the above
contribution the Ex account has been
squared.

2. The BO's ground budget
for the ct year, as revised with
reference to the actuals for 1922-23

and altered by Govt closed with a deficit of Rs 6,313 under the revenue account. To wipe off this deficit the Dist Bd has been asked to make a contribution from its funds. (It may be pointed out that the alterations made by Govt include among others the omission of the provision of Rs 7430 for capital expenditure from adv. revenue and the reduction of the provision for roads by Rs 6,280.) The normal receipts of the Bd are also less than the normal expenditure by Rs 11,040. The Bd has therefore been asked (under the order on its general budget) to retrench its expenditure further so as to restore the equilibrium of its finances. It will thus be seen that the Bd's financial position in the ctg year is by no means satisfactory and that it is impossible for the Bd to find from its normal revenues the addl amount (Rs 4,019) required to raise the contribution for 1922-23 to Rs 9,550, the figure accepted in Govt Resolution of 24/1/

9,550
5531
4019

4

The Bd has no balance under the Revenue account whereupon to meet this extra amount. In view of this and of the fact that the Ex. account for 1922-23 has not closed with a deficit, Govt (Rev.) may be requested to accept this reduced contribution for 1922-23. If they cannot see their way to do this the file will have to be circulated to M. ~~The draft put up by Secty cannot be accepted in this Deptt~~

(With reference to the accounts of which the Bd cannot also overdraw its balance with the Treasury)

Rs 5531

Ex
20/11/23
Cox
16.11.23

16.11

(Rec'd 9.11.23) Spl B

Please note on the following points:—

(1) What is the Contribution for Ely Edn in 1922-23 as provided in the general budget for 1923-24? Was that acceptance alleged in the addn on the

(2) What was the opening balance on the Rev. Acct (a) according to the budget + (b) according to

(3) What was the Bd's closing balance on the Rev. Acct (a) according to the budget as passed + (b) according to the budget as passed as revised with reference to the actual opening balance.

(4) What was the deficit in the Bd's budget as passed, after allowing for the relief afforded by Govt contributions for the salaries if such allowance?

a deficit known that from the last

Tech
19.4.23

(1) The contribution for Elementary Education in 1922-23 as provided in the general budget for 1923-24 is Rs 9,550. It was not altered in the G.O on the budget.

(2) ~~(ii)~~ Opening balance in the Revenue Account (1923-24):—

according to the budget	according to the March final 192 accounts repor by the T.D.C
Rs	Rs
1,700	4,727

(3) ~~(iii)~~ Closing balance (23-24):—

according to the budget as submitted.	according to the budget as passed with ref to the actual opening balan
Rs	Rs
-20,650	-6,313.

(4) The tk bd ~~bo~~ does not get any relief by G.O 1687 P.H dated 10-10-23 as there is no TK headquarter institutio in its jurisdiction. In para 4 of ~~Rs~~ G.O No 2173 L+M dt 3-10-23 the Dt Bd has been asked to make the necessar contribution to the tk bd to wipe off its deficit (of Rs 6313)

(M)

(I)

The TK Bd ~~paid~~ contributed only Rs 5531 from general funds for Ely Edn in 1922-23 against Rs 9550 granted in the budget & revised estimates for that year. This was of course irregular. But its present finances do not admit of this difference (Rs 4019) being made up now. Its budget for the current year, in which all possible retrenchments have been made, closes with a deficit of Rs 6313. The Dt Bd has been directed to utilize its surplus for making good this deficit & the deficit of other Bds; but has no balance left after doing this. The deficits of TK Bds ~~are large~~ exceed the surplus of the Dt Bd & the Govt have given a compassionate grant to meet the excess. The deficits ~~of~~ have been calculated with reference to the actual opening balances of the TK Bds on 1st April 1923 as reported by the T D C in the March final accounts; & therefore take into account only the actual amounts contributed by TK Bds for Ely Edn in 1922-23. There is no money therefore either with the TK Bds or the Dt Bd to meet the deficiency of Rs 4019 in the contribution for Ely Edn by the Mangalore TK Bds in 1922-23. If the Govt (Edn) think that this

Vide A on p. 3 supra

A

A | deficiency shd be made up, (it is for Law (Exn) to make out a case), a grant from Provl funds would be necessary. Finance would of course have to be consulted.

Hea
28.11.23

Pln 2.11.23.

Leg

Law (Exn) Dept

S.G. No 26541-L&G
29.11.23

30 NOV 1923

L. Dn 5350A
30/11/23

Law (Exn) Dept

With reference to 'A' appb 7 ante it is submd that though the contribution was reduced by Rs 4,019 (=Rs 9550 − 5531) the E.E. account of 1922-23 has been squared (cf para 9 of L&G note ap But the Mangalore Dt Bd is a tax-levying body it has clearly utilized the proceeds of the educatn and the equivalent Local Contribution to relieving itself of the expenditure it was incurring on elementary ed prior to the levy of the tax. This dept has always been consistently objecting to such a procedure. Since the L&G dept has accepted a contribution of not le

A | than Rs 9,550 both in G.O. no 151 L&G dt 24.1.23 & no 6 (L) (F) L&G dt 8.5.23 and also in the orders on the general budget, the proper course would be to allow the Dt Bd to contribute that amount (Rs 9,550) to the E.E. funds and (for L.S.G.) to make good the consequent defic in the Bd's general budget by the grant of a co ~~basic~~ grant or otherwise. Since Finance do not agree to it, the request of the Dt Bd to reduce the

8/

Contribution to Rs 4,071 (A) may perhaps be allowed as a Special case. (The E.E. Account for 1922-23 will as a result in a deficit even with this reduced contribution)

(A) Inclusion of the contribution of Rs 1,460 towards [illegible]

Asst Secy 4/12/23

for orders.

6.12.23

5

5.12.23

Education will, I object as it is tantamount with a sanctioned budget. As the recruitments to "Grant" Finance has to be cancelled

9/12/23

Secy

ASST. SECRETARY TO THE GOVT. 11 DEC 1923 FINANCE DEPARTMENT

Secy 11-12-23

Secy 6875 B1 12/12/23

Finance Dept.

Submitted that in view of the unsatisfactory financial position of the Mangalore Taluk Board & part of the South Kanara Dt. Board, the contribution of Rs 4,071 by the Mangalore Taluk Board for Rs 22-23 may be allowed to stand as a special case. This Dept. has already suggested (in several cases) that the remedy to prevent local bodies cutting down their contribution for Elementary Education is to amend the Act, so as to make it obligatory on them to ~~contribute in any year~~ contribute not less than the amount ~~they~~ entitled in 1920-21.

Vide G.O. 1st Sept. 1920 No. 6-7 Educ. & paras 3 & 4 of Rs. 473 L.D.M. dt 3-10-23 (I)

L. Sec 29A 3/1/24

3 JAN 1924 DEPARTMENT

18.12.23

S. 21.12.23

RwO '23/12

Law

2...

B 75-B17

9

Law (Education) Department.

Finance is agreeable to the reduction of the Board's contribution for 1922-1923 from Rs.9,550 to Rs.4,071 or Rs.5,531 including t ne contribution of Rs.1,460 under Capital'. A revised draft is submitted. It may issue after perusal by L.S.G.

12.1.24 15/1/24

12.1.24

Law Endn. 4503A
16.1.24.

L.S.G
16.1.24

01111

A.S.I

L.S.G

16 and

The revised draft is in accordance with the suggestion of this Deptt. It may be perused & the file returned to Law (Edn). The figure 5,533 in draft should be altered into 5,531.

17.1.24 17.1.24

S.G. No. 1411-1 Edn
18.1.24

18/1

Law (Edn) 18/1

L.Le 368A
19/1/24

19 JAN 1924

Secy. II-1a (b)—7,852—2-2-22.

Law (Education) DEPARTMENT.

	Date.	Initials.
When received for Fair-copying.		
When copied ..	23/1	
When examined ..		
When signed ..		
When despatched ..		

Budget

Taluk board, Mangalore - contribution from general revenues - proposal to - reduce - accepted as a special case.

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ....., " ..... 192 .

READ ALSO;—

C. No 4503 A., From the ....., No. , dated 192 .

" " ..... " " ..... " , " ..... 192 .

" " ..... " " ..... " , " 192

ORDER.

No. 711 , dated 23-1 1924

Misc.,

The Government are pleased as a special case to allow the taluk - Board, Mangalore, to reduce its contribution from taluk board revenues to the Elementary Education fund from Rs.9,550 to Rs. 5531 (Rs.4,071 under 'ordinary' and Rs.1,460 under 'capital') in respect of 1922-1923.

12.1.24

12.1.24

MS 7/1/24

To

The P.T.B. Mangalore (with refce. to his letter No. 2092/23 dated 27 - 9 - 1923).

Copy to D.P.I.
Exs. & A. & Accts.